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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Thomas Bossmeyer et al.  
Serial No.: 10/725,727  
Title: SAMPLE RATE CONVERSION FOR HIGH FRACTIONAL  
SAMPLE RATE RATIOS  
Filed: December 2, 2003  
Attorney Docket No.: 1496.00328 / 02-5691  
Examiner: Mai, T.  
Art Unit: 2193  
In Response To: Office Action mailed December 19, 2006

**CERTIFICATE OF MAILING**

I hereby certify that this letter, the response or amendment attached hereto are being deposited with the United States Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on January 18, 2007.

By:

Mary Donna Berkley  
Mary Donna Berkley

**AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed December 19, 2006  
please amend the above-identified application as follows: